

SIKKIM



GOVERNMENT

GAZETTE

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Gangtok

Monday 06th August, 2018

No. 392

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 16/2018-State Tax (Rate)

Date: 26th July, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 7 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure, No.14/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 293, dated the 6th July, 2017, namely:-

In the said notification, in the first paragraph,-

- (i) after the words "State Government", the words "or Union territory" shall be inserted;
 - (ii) after the word "Constitution", the words "or to a Municipality under article 243W of the Constitution" shall be inserted.
2. This notification shall come into force with effect from 27th of July, 2018.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**